

Senate Amendment 3198

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1 1 Amend Senate File 470 as follows:
1 2 #1. Page 34, by inserting after line 9 the
1 3 following:
1 4 <Sec. _____. Section 422.12, subsection 2,
1 5 unnumbered paragraph 1, Code 2009, is amended to read
1 6 as follows:
1 7 A tuition credit equal to ~~twenty-five~~ fifty percent
1 8 of the first one thousand dollars which the taxpayer
1 9 has paid to others for each dependent in grades
1 10 kindergarten through twelve, for tuition and textbooks
1 11 of each dependent in attending an elementary or
1 12 secondary school situated in Iowa, which school is
1 13 accredited or approved under section 256.11, which is
1 14 not operated for profit, and which adheres to the
1 15 provisions of the federal Civil Rights Act of 1964 and
1 16 chapter 216. As used in this subsection, "textbooks"
1 17 means books and other instructional materials and
1 18 equipment used in elementary and secondary schools in
1 19 teaching only those subjects legally and commonly
1 20 taught in public elementary and secondary schools in
1 21 this state and does not include instructional books
1 22 and materials used in the teaching of religious
1 23 tenets, doctrines, or worship, the purpose of which is
1 24 to inculcate those tenets, doctrines, or worship.
1 25 "Textbooks" includes books or materials used for
1 26 extracurricular activities including sporting events,
1 27 musical or dramatic events, speech activities,
1 28 driver's education, or programs of a similar nature.
1 29 Notwithstanding any other provision, all other credits
1 30 allowed under this section shall be deducted before
1 31 the tuition credit under this subsection. The
1 32 department, when conducting an audit of a taxpayer's
1 33 return, shall also audit the tuition tax credit
1 34 portion of the tax return.>
1 35 #2. Title page, line 4, by inserting after the
1 36 word <matters,> the following: <increasing the
1 37 tuition tax credit,>.
1 38 #3. By renumbering as necessary.
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1 42 RANDY FEENSTRA
1 43 SF 470.502 83
1 44 kh/tm/22075
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